



Calgary Assessment Review Board

DECISION WITH REASONS

In the matter of the complaint against the property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460, Revised Statutes of Alberta 2000 (the Act).

between:

Manulife Alberta Property Portfolio Inc.
(as represented by Colliers International Realty Advisors Inc), Complainant

and

The City Of Calgary, RESPONDENT

before:

B. Horrocks, PRESIDING OFFICER
T. Livermore, BOARD MEMBER
D. Julien, BOARD MEMBER

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2014 Assessment Roll as follows:

ROLL NUMBER:	067049098
LOCATION ADDRESS:	736 6 AV SW
FILE NUMBER:	76668
ASSESSMENT:	\$84,950,000

This complaint was heard on the 16th day of June, 2014 at the office of the Assessment Review Board located at Floor Number 4, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 8.

Appeared on behalf of the Complainant:

- T. Howell (Colliers International Realty Advisors Inc)
- S. Cook (Colliers International Realty Advisors Inc)

Appeared on behalf of the Respondent:

- K. Mulenga (City of Calgary)
- D. Lidgren (City of Calgary)

CARB's Decision in Respect of Procedural or Jurisdictional Matters:

- [1] There were no concerns with the CARB as constituted.
- [2] The parties have visited the subject property.
- [3] The parties have discussed the file.

Preliminary Matter:

[4] The Respondent advised that the Notice of Hearing was sent on March 25, 2014. The Notice of Hearing instructs the Complainant to file its evidence with the Assessment Review Board and the City of Calgary-Assessment Business Unit on or before the due date as indicated. The due date for filing evidence by the Complainant, as noted on the Notice of Hearing, was May 5, 2014. The Respondent further advised that only 8 pages of photographs of the subject property were received by the City of Calgary –Assessment Business Unit from the Complainant by the due date.

[5] The Respondent, citing Matters Relating To Assessment Complaints Regulation (MRAC) Section 8(2)(a)(i), asserted that "incomplete and insufficient evidence" was received by the City of Calgary- Assessment Business Unit from the Complainant by the due date. Further, MRAC Section 9(2) requires that "*A composite assessment review board must not hear any evidence that has not been disclosed in accordance with section 8*". The Respondent requested that the assessment be confirmed, or alternatively that the hearing be postponed.

[6] The Complainant, on page 1(C1), provided a copy of an email it sent to the Assessment Review Board (ARB) Tribunal on May 5, 2014, noting it contained 154 pages. The Complainant, on page 1(C2) provided a copy of an email it sent to the ARB, noting it contained 8 pages.

[7] The Complainant, on page 1(C3), provided a copy of an email sent from the ARB advising it had only received photos and requesting that the 154 page attachment be resent. In response to a question from the Respondent, the Complainant admitted that the request from the ARB did not receive the Complainant's timely attention.

[8] The Complainant filed a six page rebuttal (C4) on June 9, 2014 which contained a message from Microsoft Outlook noting the 2014 Complainant's Disclosure for 736 6 Ave SW "wasn't delivered to anyone because it's too large. The limit is 10 MB. This message is 12 MB." The sender was advised to "please make it smaller and try sending it again." The Complainant, on page 5, provided a copy of an email it sent to itself to demonstrate that the 162 pages it had sent were only 9 MB.

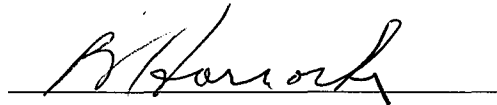
[9] The Complainant submitted that attempts had been made to send the Disclosure but for some unknown reason only the photographs had been received by the Respondent and the ARB. The Complainant further submitted that to confirm the assessment would be unfair and requested that the hearing be postponed, to allow the Complainant to submit its Disclosure.

[10] The CARB granted the Complainant's request for a postponement because it was unable to determine, with certainty, what had happened to the Complainant's 154 page Disclosure.

CARB's Decision:

The merit hearing for CARB76668P-2014 is postponed to Thursday August 07, 2014 at 9:00 AM, in Boardroom 6 of the Calgary Assessment Review Board.

DATED AT THE CITY OF CALGARY THIS 14th DAY OF July 2014.



B. Horrocks

Presiding Officer

APPENDIX "A"**DOCUMENTS PRESENTED AT THE HEARING
AND CONSIDERED BY THE CARB:**

NO.	ITEM
1. C1,C2,C3	Complainant Disclosure
2. R1	Respondent Disclosure
3. C4	Complainant Rebuttal

An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.

Any of the following may appeal the decision of an assessment review board:

- (a) the complainant;*
- (b) an assessed person, other than the complainant, who is affected by the decision;*
- (c) the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) the assessor for a municipality referred to in clause (c).*

An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to

- (a) the assessment review board, and*
- (b) any other persons as the judge directs.*

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Property Type	Property Sub-Type	Issue	Sub-Issue
Jurisdictional/Procedural	Information Exchange	Insufficient/No Response	